

The Relationship between Job Burnout, Organizational Citizenship Behavior, and Staff Performance in State Tax Organization

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Abstract— Organizational citizenship behaviors refer to optional behaviors which are not clearly defined by the organization's official reward system. Overall, these behaviors improve the organization's performance. Job burnout is on the other hand a psychological response to the mental pressures of a job, which includes three components of emotional burnout, depersonalization, and perceptions regarding self-inefficacy. Organizational citizenship behavior has a positive effect on organizational performance while job burnout has a negative effect on organizational performance. Accordingly, the current study evaluates the roles organizational citizenship behaviors and job burnout play in the occupational performance of the employees. The current study is a descriptive survey. In order to realize the objectives of the study, a sample of 311 participants among the staff members of the country's State Tax Organization has been selected. A questionnaire was used for gathering the required data. The validity and reliability of the questionnaire were confirmed using Cronbach's Alpha coefficient and confirmatory factor analysis. In order to analyze the obtained data structural equation modeling (SEM) and confirmatory factor analysis (CFA) were utilized. The findings show that job burnout and organizational citizenship behavior have a significant relationship with occupational performance. Also, the components of job burnout and the components of organizational citizenship behavior have a significant relationship with occupational performance.

Keywords—job burnout, organizational citizenship behavior, occupational performance, State Tax Organization.

I. INTRODUCTION

According to Rogelberg (2007), success or failure of an organization depends on the performance of its employees and the main focus of the managers and industrial and organizational psychologists is on improving the occupational performance of the employees using direct or indirect methods. Occupational performance can be

defined as the total value expected by the organizations regarding separate behavioral events people carry out in a certain time period (Borman and Motowidlo, 1997). The organizations will have an effective performance when the employees work in a level higher than that defined by the official technical aspects and their job descriptions. Occupational performance involves both the prescribed and mandatory performance and task execution and the organizational citizenship behavior. Organizational citizenship behaviors refer to those optional behaviors which are not clearly defined through the official rewarding system of the organization and generally improve the performance of the organization (Organ, 1997). Organizational citizenship behavior is considered as one of the variables affecting the occupational performance of the employees. On the other hand, job burnout is a psychological response or reaction to the mental occupational pressure which includes the three components of emotional burnout, depersonalization, and perceptions regarding personal self-inefficacy. Job burnout is among the inevitable consequences of mental pressures of a job and as long as there is psychological and mental pressure, the burnout will continue to exist. Moreover, job burnout is a chronic feeling and not an acute and sudden reaction (Gelberg, 2008). Maslach and Leiter (1997) developed a pattern for job burnout which focuses on the degree of similarity perception between the individual and the key aspects of their organizational environment. Based on this pattern, perceived difference or disproportion between the individual and the job will most likely lead to job burnout and will have a negative impact on occupational performance. Organizational citizenship behavior and job burnout are both among factors affecting occupational performance. Organizational citizenship behavior has a positive effect on organizational performance while job burnout has a negative impact on organizational performance. This study evaluates the roles organizational citizenship behaviors and job burnout play in the occupational

performance of the employees. This section will provide the general concepts of the study.

Theoretical Foundations and Developing the Hypotheses Job Burnout

Scholars provide various definitions for occupational (i.e. job) burnout. The common aspect among the proposed definitions is that almost all the scholars believe that job burnout is related to occupational stress (Farber, 2003). Freudenberger (1975), as the first person to use the term 'job burnout' in its modern meaning, defines job burnout as a chronic feeling of fatigue due to a heavy workload, lack of motivation, and lack of interest. He defines this phenomenon as the Syndrome of Physical and Emotional Exhaustion (Hallberg, 2005) and believes it is a state of emotional and physical exhaustion which is rooted in the current conditions of the work environment (Farber, 2003). It should be noted that job burnout is a type of disease which presents other physical and mental symptoms as well and this type of chronic exhaustion and fatigue should not be confused with regular and transient exhaustion. The most common definition for job burnout is the physical, mental, and psychological exhaustion come about due to long-term working under severe mental conditions (Schaufeli and Greenglass, 2001). Maslach and Jackson (1982) proposed a comprehensive definition for job burnout; these authors consider job burnout as a psychological syndrome which is combination of three components of emotional burnout, depersonalization, and lowered personal success, which happens in varying degrees among people working together (Hakanen et al., 2006).

Depersonalization

Depersonalization refers to unemotional, unrelated, and violent responses to clients and colleagues along with burnout syndrome, negative emotions, and negative attitudes, as well as blaming others. In depersonalization, the individual does not like their job anymore and will become indifferent regarding the job, the performance, as well as the colleagues (Maslach et al., 2001).

Self-Efficacy

Self-efficacy refers to the feeling of efficacy and successful development in work. People with low levels of self-efficacy have negative attitudes towards their professional efforts and feel that they do not progress in their careers and do not reach any positive results regarding their career and profession. In personal self-inefficacy, the individual does not understand working competencies and in this case, the individual cannot perform his or her tasks like before (Maslach et al., 2001).

Emotional Exhaustion

Emotional exhaustion refers to a decrease in emotional competency of an individual where the individual cannot muster enough energy to perform his or her duties and

tasks. Emotional exhaustion is the main factor in burnout and the most common symptom of burnout. This aspect of job burnout indicates stress. Emotional exhaustion is in fact the presence of emotions where the individual loses his or her emotional powers and cannot establish an emotional relation with others (Maslach et al., 2001).

Organizational Citizenship Behavior

Organizational citizenship behavior (OCB) was first proposed by Bateman and Organ in early 1980s. Despite the fact that these behaviors were sometimes neglected in traditional evaluations and appraisals of occupational performance or just partially evaluated, they were effective in improving the organizational effectiveness. These behaviors and activities, which occur in a working environment are defined as "a set of voluntary and optional behaviors which are not a part of the individual's official duties; however, they were carried out by him or her, leading to improved organizational activities and roles". Organ believes that organizational citizenship behavior is a personal and voluntary behavior which is not directly covered by the organization's official rewards system, but will improve the efficiency and effectiveness of organizational performance (Organ, 1988). One of the reasons for the success of large organizations is that they have employees which try beyond their official duties (Yung, 2011; Podsakoff et al., 2000; Allen and Rush, 1998). Organ and other pioneering researchers of this field consider this type of behavior under the umbrella of extra-role behavior. In this case, the efforts of individuals are beyond the requirements of the role defined for them, and they are not praised directly and clearly through the official reward system of the organization (Castro et al., 2004). Bolino and Turnley (2003) argue that citizenship behaviors have two general characteristics: they cannot be reinforced directly and they are because of special and extraordinary efforts organizations expect from their employees in order to reach success (De Groot and Brownlee, 2005). Organ (1988) proposed five dimensions for citizenship behavior (Garg and Renu, 2006). Podsakoff (1990) used factor analysis for each one of these five dimensions to create a standard measuring tool, which has been used over the years by many researchers and scholars. These five factors include civil behavior, conscientiousness, philanthropy, courtesy, and sportsmanship.

Civil Behavior

Social or civil behavior is a behavior which indicates attention to organizational social life participation. This behavior is due to interest in or commitment to the organization and indicates the fact that the individual considers himself or herself a part of the whole. As citizens are responsible in the society, the employee as a

member of the organization will have responsibilities regarding that organization (Castro et al., 2004).

Conscientiousness

Conscientiousness is a behavior which is beyond the requirements defined by the organization in the working environment. People showing high-level citizenship behavior will continue working even under the worst conditions and even if they are sick or weak. This behavior is due to the acceptance and internalization of organizational rules, regulations, and instructions in a way that even if nobody is supervising the activities of the individual, he or she will follow the rules to the letter (Castro et al., 2004).

Philanthropy

Philanthropy refers to useful and beneficial behaviors such as creating friendship, empathy, and compassion among the colleagues, which directly or indirectly helps the employees who have work problems. Some scholars consider philanthropy and being responsible under the same category and consider them as "helping behaviors". Philanthropy is helping others for completing tasks under unusual conditions (Castro et al., 2004).

Courtesy

Courtesy is thinking about how the activities of the individual will affect others. This involves all the considerations the individual has in order to prevent work problems in relation to other employees such as respecting the rights and privileges of others, consulting with those who may be affected by the individual's decision or activities, and informing others before performing any major activity (Shateri, 2009).

Sportsmanship

Sportsmanship is willingness to be patient in face of unavoidable interferences and work extortions without any complaints, not voicing small complaints and grievances, not looking for imperfections, and not making a fuss about the things going on in the organization. This behavior is useful for managers since they do not have to spend a lot of time on the complaints brought about by the subordinates (Kernodel, 2007).

Employees' Occupational Performance

Performance is a set of behaviors related to the job which people show (Griffin, 1998, p 254). Performance is the set of outcomes from the activities of an individual regarding the completion of tasks in a defined period of time (Armstrong, 1991, p 57). Performance involves completing the tasks bestowed by the organization on the human resources (Cascio, 1984, p 304). Performance is the outcome of certain defined expectations the organization expects an individual regarding their occupational tasks in line with the organizational goals (Izadi Saadi, 2014). Occupational performance refers to the method of completing the organizational duties,

missions, responsibilities, and activities and their results (Amaratunga and Baldry, 2002; Doaee et al., 2011; Allen et al., 2008). In evaluating performance, there are two main approaches including objective and subjective; each with their own strengths and weaknesses. Objective measures are more real; however, regarding the coverage area, they are limited to financial data and do not explain other organizational dimensions. On the other hand, mental measures are less realistic but provide a rich description of the organization's effectiveness. These measures allow a wide range of organizations in various industries to be compared to each other (Wagner, 1994; Dess and Beard, 1984).

The Relationship between Job burnout and Performance

Not only is job burnout related to the psychological health of an individual, but also it is related to his or her productivity and performance. Therefore, understanding effective methods for protecting against mental pressures and overcoming job burnout can improve the mental health of an individual and increase his or her performance in order to improve the effectiveness and productivity of the human resources (Shirom et al., 2004). There is a negative relationship between job burnout and the occupational performance of the employees and the higher the job burnout among the employees in their working environment, the lower their occupational performance. Job burnout leads to absence from work, a reduction in work quality, interpersonal conflicts with colleagues, physical and mental complications, changing jobs, and ultimately leaving the workplace (Martino, 2003). Job burnout is a syndrome which involves emotional exhaustion, depersonalization, and a reduction in the feeling of personal self-efficacy and it is one of the most important reasons behind reduction in occupational performance (Talaee et al., 2007). The presence of a relationship between occupational stress, job burnout, and occupational performance indicates that improving the performance is one of the positive consequences of reducing occupational stress and burnout (Marvayan Husseini and Lari Dasht Bayaz, 2015). The results of Casteliuss (2010) indicate that the higher the stress experienced by football coaches during the games, the higher the likelihood of their job burnout while their mental health will be negatively affected and their occupational performance will decrease.

First Main Hypothesis

There is a relationship between job burnout and the performance of employees in State Tax Organization.

Secondary Hypotheses

- (1) There is a relationship between depersonalization and the performance of employees in State Tax Organization.
- (2) There is a relationship between self-efficacy and the performance of employees in State Tax Organization.

(3) There is a relationship between emotional exhaustion and the performance of employees in State Tax Organization.

The Relationship between Organizational Citizenship Behavior and Performance

One of the most important concerns in any organization is to improve and reinforce the performance of the employees and the organization. Since organizational citizenship behaviors are in parallel to personal performance and complements it, it can be said that one of the most important variables affecting the performance of the staff and the organization is organizational citizenship behaviors. Behaviors directly under the control of the individual which are beyond the role requirements and are not clearly and directly recognized by the official rewards system of the organization while they improve the effectiveness of the organizational functions (Rezaee and Sabzikaran, 2012; Padsakoff and McKenzie, 2009; Pishahang Bonab et al., 2013). By motivating employees to perform tasks beyond the

defined official responsibilities, organizational citizenship behaviors will improve the performance and productivity of the employees (Mirsepari et al., 2011).

Second Main Hypothesis

There is a relationship between citizenship behavior and the performance of employees in State Tax Organization.

Secondary Hypotheses

(4) There is a relationship between civil behavior and the performance of employees in State Tax Organization.

(5) There is a relationship between philanthropy and the performance of employees in State Tax Organization.

(6) There is a relationship between conscientiousness and the performance of employees in State Tax Organization.

(7) There is a relationship between sportsmanship and the performance of employees in State Tax Organization.

(8) There is a relationship between courtesy and the performance of employees in State Tax Organization.

Based on the theoretical foundations and the hypotheses of the study, the conceptual model can be presented as follows.

Fig.1: Conceptual Model of the Study (Sources: Chapman and Zaratov, 2008; Castelius, 2010; Padsakoff and McKenzie, 2009)

Occupational Performance	Job burnout	Depersonalization
		Self-efficacy
		Emotional exhaustion
	Organizational Citizenship Behavior	Civil behavior
		Philanthropy
		Conscientiousness
		Sportsmanship
		Courtesy

Research Background

The research background is summarized in Table 1 below.

Table.1: Research Background

Author(s)	Title	Findings
Falahatpour (2011)	Investigating the relationship between organizational justice and job burnout among administrators and employees of branches of Tejarat Bank and Eqtesad Novin Bank in Tehran	There is a significant relationship between organizational justice and job burnout. Moreover, there is no significant difference regarding job burnout between employees of Tejarat Bank and Eqtesad Novin Bank.
Jamali et al. (2010)	Investigating the relationship between occupational and organizational factors and organizational citizenship behaviors among the faculty members.	Variables including job satisfaction and organizational commitment have a positive effect on organizational citizenship behaviors and job burnout and organizational atmosphere have a negative impact.
Marvayan and Lari Dasht (2015)	Investigating the role of job burnout in the relationship between stress and occupational performance of auditors.	The results confirm the positive significant relationship between occupational stress and job burnout as well as a negative significant relationship between job burnout and occupational performance of auditors.
Arshadi et al.	The mediatory role of occupational	The significance of direct relations of

(2013)	motivation in the relationship between emotional burnout and occupational performance	emotional burnout and its indirect relationships through the relationship between occupational motivation and occupational performance
Mirsepasi et al. (2011)	Investigating the relationship between organizational citizenship behavior and occupational performance among employees of the City Hall	The findings show that organizational citizenship behavior has an indirect positive impact on the occupational performance of employees and a direct positive impact on personality traits.
Mousakhani et al. (2012)	Investigating the relationship between organizational citizenship behavior and employees' performance	There is a direct and significant relationship between the variable of organizational citizenship behaviors and the employees' performance.
Pishahang Bonab et al. (2013)	Investigating the relationship between organizational citizenship behaviors and employees' performance	There is a direct and significant relationship between the variable of organizational citizenship behaviors and the employees' performance.
Castelius (2010)	Investigating the degree of understanding job burnout among coaches of football in Greece	The higher the stress experienced by the football coaches during the games, the higher their job burnout. Moreover, their mental health will be negatively affected.
Chapman and Zaratov (2008)	Relationship between job burnout and organizational citizenship behavior	A positive relationship between organizational citizenship behavior and justice and a significant negative relationship between organizational citizenship behaviors and job burnout.
Long Beach (2006)	Investigating the relationship between organizational citizenship behavior and job burnout	A positive relationship between organizational citizenship behavior and sensitivity to justice as well as a significant negative relationship between organizational citizenship behavior and job burnout
Rezaee and Sabzikaran (2012)	Understanding the effects of citizenship behavior on increasing the productivity of human resources	The findings show that there is a significant relationship between organizational citizenship behaviors of the employees and their productivity.
Snap and Redman (2010)	Functionalities of human resource management, organizational citizenship behavior and performance: a multi-level analysis	The findings show that there is a positive effect from occupational effects and the interpretations of the opportunity of managing human resources on and for the attitudes and behaviors of the employees of the organization.
Padsakoff and McKenzie (2009)	Effects of organizational citizenship behavior on organizational performance: a review and recommendation for future studies	Organizational citizenship behaviors improve organizational effectiveness and occupational performance of employees and help create a more disciplined behavior pattern and a higher occupational progress among the employees.
Sirbonlou and Peymaneh (2013)	Personal-organizational factors, organizational citizenship behavior and occupational performance	Personal and organizational factors have a positive relationship with citizenship behaviors and organizational citizenship behaviors have a positive impact on occupational performance.

II. RESEARCH METHODOLOGY

Methodology

Regarding the objectives, the current study is an applied one and regarding the data gathering method, it is descriptive survey.

Statistical Population and Sample

The statistical population includes all the staff workers in State Tax Organization. Stratifies-clustering sampling method was used here. Based on this method, among 1650 employees of this organization, which are located in various levels of the organizations as clusters, the sample of the study was randomly selected and the questionnaire was distributed among the selected sample. Moreover, the Cochran's relation for limited population was used for calculating the sample size which was 311.

Data Gathering Tools

In order to gather the required data, various library sources, articles, papers, and books related to the subject

of the study were utilized. Furthermore, questionnaires were used for gathering the data. In the questionnaire for evaluating citizenship behavior, the Padsakoff measure with 20 items including philanthropy (4 items), conscientiousness (3 items), sportsmanship (3 items), courtesy (3 items), and respect (7 items) was used. In order to evaluate job burnout, Maslach's measure (1981) which included depersonalization (5 items), self-efficacy (8 items), and emotional exhaustion (9 items) was used.

Reliability of the Questionnaire

In order to calculate the reliability, Cronbach's Alpha coefficient was used. The Cronbach's Alpha for the entire questionnaire for a sample of 30 participants was estimated to be 0.83, which is higher than 0.7 and therefore acceptable. The values of Cronbach's Alpha coefficients for each one of the variables are higher than 0.7.

Table.2: Cronbach's Alpha Coefficient for the Questionnaire

Hidden variables		Apparent variables (questionnaire items)	Cronbach's Alpha
Burnout	Depersonalization	JB ₁ -JB ₅	0.76
	Self-efficacy	JB ₆ -JB ₁₃	0.77
	Emotional exhaustion	JB ₁₄ -JB ₂₂	0.77
Organizational citizenship behaviors	Philanthropy	OCB ₁ -OCB ₄	0.75
	Conscientiousness	OCB ₅ -OCB ₇	0.79
	Sportsmanship	OCB ₈ -OCB ₁₀	0.80
	Civil behaviors	OCB ₁₁ -OCB ₁₃	0.72
	Respect and courtesy	OCB ₁₄ -OCB ₂₀	0.83
Performance of employees		OP ₁ -OP ₁₅	0.87
Total			0.83

Validity of Questionnaire

Among the most important methods for determining the validity we can mention exponential validity, context validity, and structure or factor validity. This study utilizes some of these methods. In order to evaluate the validity of the questionnaire, its content was evaluated by the university professors in the field of human resource management and research experts. The context validity of

the questionnaire was confirmed by the professors of human resource management as well as the research specialists. The structure validity was evaluated using factor analysis. The results of the confirmatory factor analysis for measuring the validity of the research questionnaire are presented in the following figure, which indicates the acceptable validity of the items.

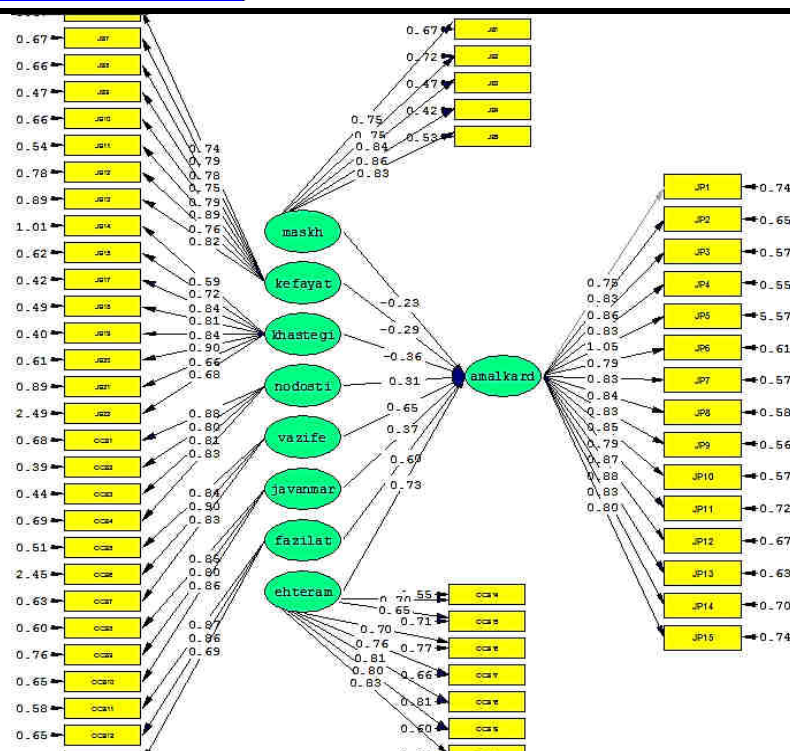


Fig.2: Research Model with the Estimation of Path Coefficients and Factor Loads

Statistical Methods and Tests

In order to analyze the demographic data, mean, frequency, percentage, and so on were used. In order to evaluate the reliability of the questionnaire, Cronbach's Alpha coefficient and in order to evaluate its validity, confirmatory factor analysis (CFA) were used. In order to test the hypotheses of the study, structural equation modeling (SEM) and LISREL and SPSS software applications were utilized.

Findings of the Study

Descriptive Findings

Overall, 311 participants selected from staff members in State Tax Organization answered the questionnaires. Among these, 179 were male and 132 were female. Regarding the marital status, 89 were single and 222 were married. Regarding age, 59 were under 30 years of age, 108 were between 30 and 40 years of age, 81 were

between 41 and 50 years of age, and 63 were above 50 years of age. Regarding the educational degree, 9 participants didn't have a high school diploma, 17 had a high school diploma, 11 had an associate degree, 177 had a bachelor's degree, and 97 had a master's degree or higher. Finally, regarding work experience, 18 had a work experience of lower than a year, 71 had up to 5 years of experience, 76 had between 6-10 years of experience, 59 had between 11-15 years of experience, 48 had between 16-20 years of experience, and 39 participants had more than 20 years of experience.

Creating the Covariance (Correlation) Matrix

Table (3) presents the covariance matrix for the variables of the study, based on which all the variables of the hypotheses have a significant relationship at 99 percent confidence level.

Table.3: Covariance Matrix among the Variables of the Study

Research variables	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(1) depersonalization	1.00**								
(2) self-efficacy	0.38**	1.00**							
(3) emotional exhaustion	0.37**	0.38**	1.00**						
(4) philanthropy	0.44**	0.46**	0.53**	1.00**					
(5) conscientiousness	0.19*	0.32**	0.22**	0.27**	1.00**				
(6) sportsmanship	0.40**	0.42**	0.36**	0.35**	0.62**	1.00**			
(7) civil behavior	0.24**	0.45**	0.41**	0.32**	0.66**	0.83**	1.00**		
(8) respect and courtesy	0.37**	0.21**	0.43**	0.50**	0.51**	0.60**	0.66**	1.00**	
(9) occupational performance	0.37**	0.51**	0.28**	0.42**	0.66**	0.69**	0.44**	0.62**	1.00**

** significance at the 99 percent significance level * significance at the 95 percent significance level

Testing the Fitness of the Model

Table 4 presents the most important measures for the fitness of the model. It indicates that the pattern is acceptable for explaining and fitness since the ratio of

chi-square to the degree of freedom is lower than 3, the RMSEA measure is lower than 0.1, and the other measures are acceptable. In other words, the general model and framework is significant and acceptable.

Table.4: Fitness Measures of the Model

Name of the measure	Main model	Secondary model	Acceptable range
Ratio of chi-square to the degree of freedom	2.87	2.91	Lower than 3
GFI (Goodness of Fit Index)	0.93	0.91	Higher than 0.9
RMSEA (Root Mean Square Error of Approximation)	0.071	0.084	Lower than 0.1
CFI (Comparative Fit Index)	0.93	0.92	Higher than 0.9
NFI (Normed Fit Index)	0.94	0.93	Higher than 0.9
NNFI (Non-Normed Fit Index)	0.94	0.94	Higher than 0.9

Testing and Interpreting Hypotheses of the Study Using Structural Equation Modeling (SEM)

The results from testing the hypotheses of the study based on structural equations are summarized in Table 5. Based on the results of this test, all the hypotheses are confirmed, showing that job burnout and its components have a negative effect on occupational performance of the employees and organizational citizenship behaviors and its components have a positive effect on occupational performance of the employees. Based on the results obtained from the *t* statistic, job burnout has a significant and negative relationship with the variable of occupational performance at the 99% confidence level. Therefore, it can be concluded that increasing the job

burnout of employees in State Tax Organization, the occupational performance of the employees will decrease and vice versa. Therefore, the first hypothesis of the study is confirmed. Interpreting the other hypotheses can be carried out the same way. The related coefficient of determination for the components of job burnout and organizational citizenship behavior on occupational performance is 0.87. This value shows that variables of depersonalization, self-efficacy, emotional exhaustion, philanthropy, conscientiousness, sportsmanship, civil behavior, and respect and courtesy together can predict of explain 87 percent of the variable of occupational performance for the employees of this organization.

Table.5: Results for Testing the Research Hypotheses

Research hypotheses	Path coefficient (β)	<i>t</i> statistic	Coefficient of determination (r^2)	Result
First hypothesis: job burnout affects occupational performance.	-0.43	-3.78**	0.64	Confirmed
Second hypothesis: organizational citizenship behavior affects occupational performance.	1.07	9.73**		Confirmed
Secondary hypotheses				
1. There is a relationship between depersonalization and occupational performance of the employees.	-0.23	-2.33*	0.87	Confirmed
2. There is a relationship between self-efficacy and occupational performance of the employees.	-0.29	-2.47*		Confirmed
3. There is a relationship between emotional exhaustion and occupational performance of the employees.	-0.36	-3.03**		Confirmed
4. There is a relationship between philanthropy and occupational performance of the employees.	0.31	2.51*		Confirmed
5. There is a relationship between conscientiousness and occupational performance of the employees.	0.65	4.37**		Confirmed
6. There is a relationship between sportsmanship and occupational performance of the employees.	0.37	3.09*		Confirmed
7. There is a relationship between civil behavior and occupational performance of the employees.	0.60	4.12**		Confirmed

8. There is a relationship between courtesy and respect and occupational performance of the employees.	0.73	4.43**		Confirmed
** significance at the 99 percent significance level * significance at the 95 percent significance level				

III. DISCUSSIONS AND CONCLUSIONS

The results obtained from analyzing the research data show that the variable of “job burnout” has a negative and significant impact on the variable of “occupational performance” on the 99% confidence level. It can be concluded that if the employees of the State Tax Organization experience the components of job burnout such as depersonalization, self-efficacy, and emotional exhaustion, and generally higher levels of burnout, then their occupational performance will weaken and the outcome will be a weaker performance and output.

The results from analyzing the research data show that the variable of “organizational citizenship behavior” has a positive and significant impact at the 99% confidence level on the variable of “occupational performance”. Accordingly, it can be concluded that if the employees of the State Tax Organizations show the components and characteristics of philanthropy, conscientiousness, sportsmanship, civil behavior, and courtesy and overall show a higher level of organizational citizenship behavior, their occupational performance will improve and a better output and performance can be seen from these employees.

The results from analyzing the research data show that “depersonalization”, “self-efficacy”, and “emotional exhaustion” have a negative and significant impact on the variable of “occupational performance”. Accordingly, it can be concluded that if the employees of the State Tax Organization do not understand the emotions of their colleagues, and feel self-inefficacy among the colleagues, their occupational performance will weaken and they will have a lower level of output and performance. Moreover, if the employees of the State Tax Organization encounter emotional exhaustion or burnout, their occupational performance will weaken and their performance and output will be less optimal.

The results obtained from analyzing the research data show that the variables of “philanthropy”, “conscientiousness”, “sportsmanship”, “civil behavior”, and “courtesy” have a positive and significant impact on the variable of “organizational performance”. Accordingly, it can be concluded that if the employees of the State Tax Organization pay attention to the organization’s announcements, willingly help their colleagues in solving problems, and overall be a good colleague for their coworkers, the occupational performance of these employees will also improve. If the employees of the State Tax Organization are always on time for the work, do not allow unnecessary interruptions

during task execution, and overall become more responsible, their performance will improve. If these employees do not try to exaggerate little problems and show sportsmanship and selflessness, their performance will improve. If these employees participate in official and unofficial meetings and show proper civil behavior, their occupational performance will improve. If these employees coordinate with their supervisors before executing important activities, do not neglect the rights of their colleagues, respect the rules and regulations of the organization, and follow various rules of respect and courtesy, their occupational performance will improve.

IV. RECOMMENDATIONS

It is recommended that top managers apply a proper policy in order to recruit and utilize human resources with the characteristics of organizational citizenship behaviors such as philanthropy, conscientiousness, sportsmanship, civil behavior, and courtesy and respect so that they can improve the personal performance as well as the organizational performance. Moreover, by reducing the level of job burnout in the organization and correcting and amending the conditions and factors leading to job burnout, they can help improve the occupational performance of the employees.

It is recommended for the top managers at State Tax Organization to improve organizational and occupational conditions, properly execute the functions of human resource management, and hold periodical and continuous job consultation programs to significantly reduce the likelihood of depersonalization among the employees, maintaining their desirable level of occupational performance.

It is recommended for the managers at the State Tax Organization to implement proper performance supervision, provide useful and timely feedback for the employees, and properly implement the functionalities of human resource management and job consultation programs to prevent the formation of the feeling of self-inefficacy among the employees, maintaining their desirable level of occupational performance.

It is recommended for the managers of the State Tax Organization to improve the occupational and organizational conditions, properly execute the functionalities of human resource management and hold regular and continuous job consultation programs in order to prevent the formation of the feeling of emotional exhaustion among their employees in order to maintain their desirable level of occupational performance.

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